UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF VIRGINIA
NORFOLK DIVISION

JTH TAX, INC. d/b/a LIBERTY TAX SERVICE,

Plaintiff,

Civil No. 2:07cv170

v.

KENYA WHITAKER,

Defendant.

Declaration of Rebecca Ross

Pursuant to 28 U.S.C. § 1746, I, Rebecca Ross, submit this declaration in support of JTH Tax, Inc.'s ("Liberty") claim against Kenya Whitaker ("Whitaker"). I declare under penalty of perjury that the following statements are true and correct:

1. I am over the age of eighteen (18) years and am fully competent to testify to the matter stated in this declaration. This declaration is based upon my personal knowledge, Liberty's corporate and business records, and information available form Liberty's employees and agents.

2. I am employed by JTH Tax, Inc. as a Corporate Paralegal at the Liberty Tax Corporate Headquarters in Virginia Beach and have held this position since May 2004.

3. One of my duties includes serving as the custodian of corporate legal documents such as franchise agreements for franchisees.

4. Kenya Whitaker ("Whitaker") previously owned one Liberty Tax Service franchise which gave to Whitaker the right to operate a Liberty Tax Service franchise

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using Liberty's proprietary trademarks and methods in specified territories in Carrollton, Texas.

5. Attached hereto as Exhibit 1 is a true and correct copy of the Franchise Agreement for this territory.

6. On or about March 28, 2007, I performed an internet telephone directory search of the phone number (972) 248-7300. Attached hereto as Exhibit 2 are true and correct copies of these directories which list this phone number as "Liberty Tax Service" located at 2661 Midway Road, Suite 213, Carrollton, Texas 75006.

7. Upon receiving a copy of the business card that Chet Engstrom received during his visit to Whitaker's former Liberty office, I went to www.myspace.com/efss on April 4, 2007, the website listed on this business card. *See,* Engstrom Decl., Ex. 1. Attached hereto as Exhibit 3 are true and correct copies of this website which included references to Byron Whitaker, Kenya Whitaker's husband. Moreover, this website offered tax preparation services under the name Easy Financial and Software Solutions, LLC which is also referenced on the business card mentioned above.

8. On April 4, 2007 I also searched www.google.com for Kenya Whitaker and discovered at least three of the sites which tie Whitaker to Easy Financial & Software Solutions. In fact, the address listed on each of these listings is the very same address at which Whitaker operated her former Liberty Tax office.

9. The website www.bookkeepinghelp.com lists Kenya Whitaker as a "Certified Consultant" along with her husband Byron Whitaker as a CPA for Easy Financial & Software Solutions located at the same address at which she operated her former Liberty office. Attached hereto as Exhibit 4 is a true and correct copy of this website.

10. I also visited www.makeaconnectionhere.com which also lists Kenya Whitaker in conjunction with Easy Financial and Software Solutions, offering tax preparation services at the same location at which she operated her former Liberty office. Attached hereto as Exhibit 5 is a true and correct copy of this website.

11. Most significantly, I visited the official website of Easy Financial and Software Solutions, LLC at www.efsslic.com which also lists the address of Whitaker's former Liberty office and lists the very same phone number listed as Liberty Tax Service in the phone directories stated above. Attached hereto as Exhibit 6 is a true and correct copy of this website.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on this 9th day of April 2007.

Rebecca Ross

Rebecca Ross